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## **DEPARTMENT OF THE TREASURY**

Submission for OMB Review; Comment Request

**June 16, 2014**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Number: 1545-2098.

Type of Review: Extension without change of a currently approved collection.

Title: Rev. Proc. 2008-27--9100 Relief Under Sections 897 and 1445.

Abstract: Revenue Procedure 2008-27 provides a simplified method for taxpayers to request relief for certain late filings under Internal Revenue Code sections 897 and 1445. Once the taxpayer becomes aware of the failure to file the statements or notices required by sections 1.897-2(g)(1)(ii)(A), 1.897-2(h), 1.1445-2(c)(3)(i), 1.1445-2(d)(2), 1.1445-5(b)(2), or 1.1445-5(b)(4) of the income tax regulations, the taxpayer must file the completed statement or notice with the appropriate person or the IRS, as applicable.

Affected Public: Businesses or other for-profit organizations; Farms.

Estimated Annual Burden Hours: 1,000.

OMB Number: 1545-2199.

Type of Review: Revision of a currently approved collection.

Title: Form 15597, Foreclosure Sale Purchaser Contact Information Request.

Form: Form 15597.

Abstract: When the IRS is considering the redemption of real property foreclosed on by a third party, the IRS informs the foreclosure sale purchaser of this consideration and asks for contact information. Form 15597 is the request for that information.

Affected Public: Individuals or households; Businesses or other for-profit organizations; Farms; Not-for-profit institutions; Federal Government; and State, local, or tribal governments.

Estimated Annual Burden Hours: 613.

OMB Number: 1545-2211.

Type of Review: Extension without change of a currently approved collection.

Title: Form 8940, Request for Miscellaneous Determination.

Form: Form 8940.

Abstract: Organizations exempt under Internal Revenue Code section 501(c)(3) may file Form 8940 for miscellaneous determinations under sections 507, 509(a), 4940, 4942, 4945, and 6033.

The form standardizes information collection procedures for nine categories of individually written requests for miscellaneous determinations submitted to the IRS. Nonexempt charitable trusts may also file Form 8940 for an initial determination under section 509(a)(3).

Affected Public: Not-for-profit institutions.

Estimated Annual Burden Hours: 28,959.

**Brenda Simms**

Treasury PRA Clearance Officer

**BILLING CODE: 4830-01**

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